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FACSIMILE COVER LETTER

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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Confirmation No.: 5084

Akira Okamoto et al

Art Unit: 2832

s. N. 10/018,606

Examiner: J. A. Poker

Filed: December 17, 2001

For: INDUCTOR ELEMENT

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RESPONSE TO OFFICE ACTION

DEC 2 3 2004

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

sir:

In response to the office action dated August 23, 2004, for which a one month extension of time is requested to extend the period for response to December 23, 2004, please make the following amendments:

Claim amendments begin on page 2 of this document.

Remarks begin on page 8 of this document.